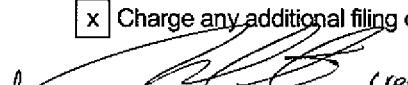


<b>AMENDMENT TRANSMITTAL LETTER</b>				Docket No. 0033-0999PUS1	
Application No.	Filing Date		Examiner		Art Unit
10/532,826-Conf. #8798	April 26, 2005		W. C. Doerrler		3744
Applicant(s): Hiroyuki KATAYAMA et al.					
Invention: REGENERATOR, METHOD AND APPARATUS FOR MANUFACTURING REGENERATOR, AND STIRLING REFRIGERATOR					
<b>HAND CARRY TO:</b> Customer Service Window, MS Issue Fee U.S. Patent and Trademark Office Randolph Building 401 DuPont Street Alexandria, Virginia 22314					
Transmitted herewith is an amendment in the above-identified application.					
The fee has been calculated and is transmitted as shown below.					
<b>CLAIMS AS AMENDED</b>					
Total Claims	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
6	- 20 =	0	x 50.00	0.00	
Independent Claims	2	- 7 =	0	x 210.00	0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
<b>TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:</b> 0.00					
<input checked="" type="checkbox"/> Large Entity <input type="checkbox"/> Small Entity					
<input checked="" type="checkbox"/> No additional fee is required for this amendment.					
<input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed.					
<input type="checkbox"/> A check in the amount of \$ _____ is enclosed.					
<input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.					
<input checked="" type="checkbox"/> The Director is hereby authorized to charge and credit Deposit Account No. <u>02-2448</u> as described below. A duplicate copy of this sheet is enclosed.					
<input checked="" type="checkbox"/> Credit any overpayment.					
<input checked="" type="checkbox"/> Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.					
 <i>(reg. # 40,417)</i> Charles Gorenstein Attorney Reg. No.: 29,271					
Dated: <u>April 29, 2008</u>					
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